

Town of Whitestown, Indiana

RESOLUTION NO. 2021-34

**A FISCAL POLICY RESOLUTION
FOR ANNEXING CONTIGUOUS TERRITORY
TO THE TOWN OF WHITESTOWN, INDIANA**

Patch Super Voluntary Annexation

WHEREAS, Ind. Code § 36-4-3-3.1 requires that the municipality has developed a written fiscal plan and has established a definite policy, by resolution of the legislative body that meets the requirements set forth in Ind. Code § 36-4-3-13(d), prior to annexing property under Ind. Code § 36-4-3; and

WHEREAS, it is the desire of the Town Council of the Town of Whitestown, State of Indiana, to provide such written fiscal plan, and comply with Indiana law.

THEREFORE, BE IT RESOLVED by the Town Council of the Town of Whitestown, State of Indiana, that Exhibit A, as attached and incorporated herein, is adopted as the fiscal plan for the "Patch Super-Voluntary Annexation" proposed by Ordinance 2021-24.

BE IT FURTHER RESOLVED THAT the sections, paragraphs, sentences, clauses and phrases of this Resolution and the fiscal plan are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution or the fiscal plan shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution or the fiscal plan.

PASSED AND ADOPTED this 8th day of September, 2021, by a vote of ____ in favor and ____ against.

THE TOWN COUNCIL OF THE TOWN
OF WHITESTOWN, INDIANA

Clinton Bohm, President

ATTEST:

Matthew Sumner, Clerk-Treasurer
Town of Whitestown, Indiana

EXHIBIT A

**ANNEXATION FISCAL PLAN
PATCH SUPER-VOLUNTARY ANNEXATION**

*Town of Whitestown, Indiana
Boone County*

Annexation Fiscal Plan

August 3, 2021 (final w/revised legal description)

Patch Super-Voluntary Annexation (IC36-4-3-5.1)

The Fiscal Plan may be reviewed in the office of the Town Manager located in the Whitestown Municipal Complex. Copies of the Fiscal Plan are available immediately at this location for a copying fee of \$0.10 per page (black & white), OR interested parties may obtain a copy of the Fiscal Plan from the internet web page at www.Whitestown.in.gov. For any questions regarding this annexation, the public should contact the Town Manager's office at 317-732-4530.

Policy Narrative Prepared by:

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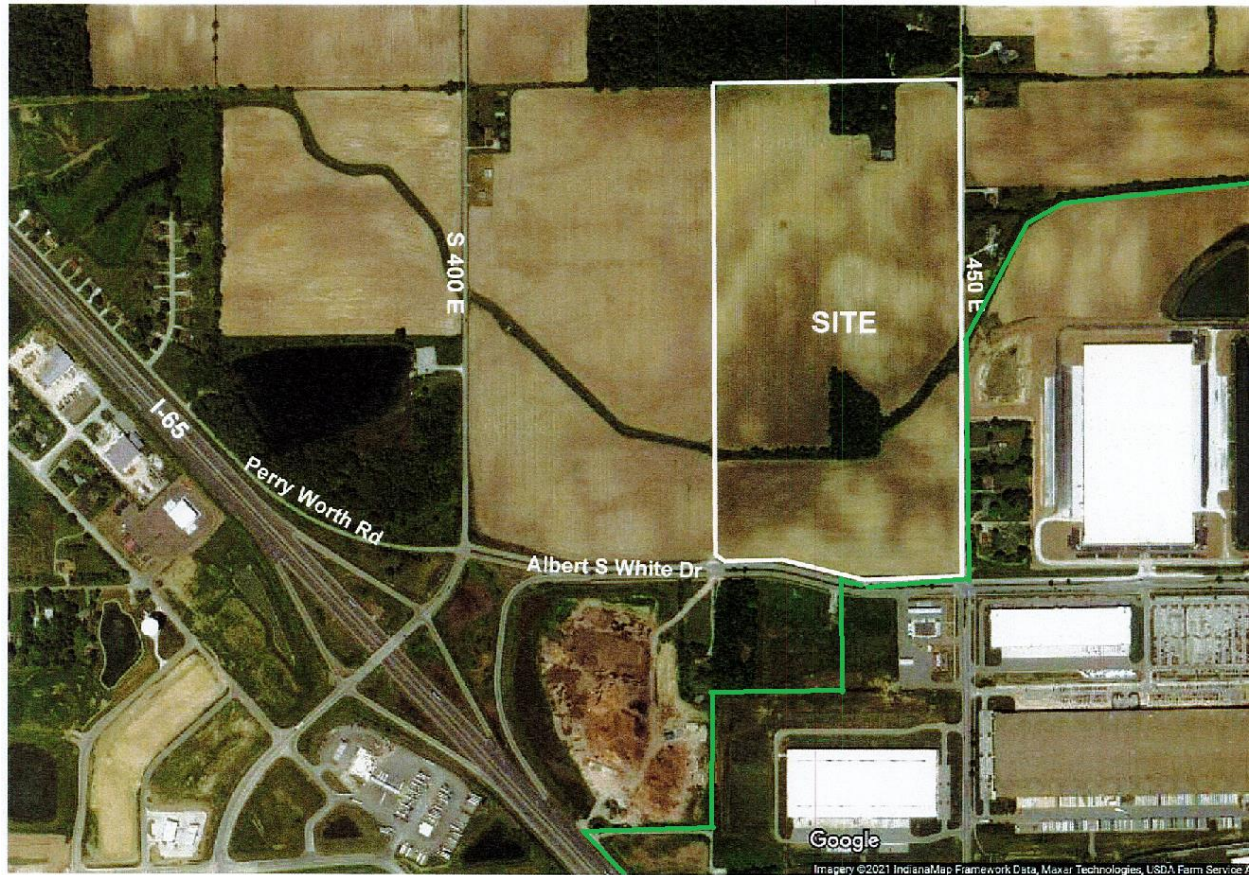


Figure 1: Patch Super-Voluntary Annexation Area

(Corporate boundaries shown in green/Annexation Area boundaries shown in white)

(Contiguity: Per Boone County GIS, the Patch parcels are contiguous with Whitestown corporate boundaries on the southern and eastern boundaries of the Annexation Area, constituting more than 20% contiguity in accordance with IC36-4-3-1.5, using the GIS measurement tool in the Boone County GIS.)

(Graphic above copied from Legal Description submitted by Patch attorneys.)

Super-Voluntary Annexation (IC36-4-3-5.1)

The proposed annexation of the Patch Supervoluntary Annexation Area consists of portions of four parcels owned by Patch Whitestown, LLC, as presented in the legal description (attached as Exhibit A). The legal description provided for the Annexation Area indicates four parcels with exclusions totaling 79.418 +/- acres (see revised legal description). The proposed Annexation Area is intended to be 100% voluntary and was requested by the property owner. The annexation petition is in accordance with the provisions of IC36-4-3-5.1.

The revised legal description shows the Annexation Area to be located at the northwest quadrant of the intersection of Albert S. White Drive and CR450E. The annexation parcels are currently undeveloped and in agricultural use, abutting a large industrial development located immediately east and south of the Annexation Area, as well as major industrial development along Albert S. White Drive, including a major interstate interchange with I-65 located nearby/west.

The research performed as part of this Super-Voluntary Fiscal Plan indicates that the following statutory attributes apply:

- Super-Voluntary Annexation Area (100% of owners, per IC 36-4-3-5.1):
 - more than 1/8 contiguous to the existing corporate limits of the Town of Whitestown (per IC36-4-3-1.5);
 - more than 150 feet wide at its narrowest point;
 - approximately 79 acres (+ or -).

Contiguity, Population Density & Percent Subdivided

The Super-Voluntary Annexation Area is more than 20% contiguous to the existing corporate limits of the Town of Whitestown. The population density of the Annexation Area is presumed to be less than 3.0 persons per acre. The revised legal Description provided as part of the Annexation Petition shows the Annexation Territory as totaling ~79.418 acres. For purposes of this Fiscal Plan the current AG land use is judged to result in no demand for immediate municipal services to the parcel unless/until development is approved and construction takes place. Municipal services are already provided along Albert S. White Drive, extending from I-65, as previously approved by the Town of Whitestown.

“Needed & Can Be Used” (IC36-4-3-13(c))

This annexation is undertaken in accordance with IC36-4-3-5.1 (annexations with consent from 100% of property owners). IC36-4-3-13(c) does not specify the exact nature of the 'needed and can be used' provisions of section 13(c), however, this annexation is pursued as a result of the Petition for Annexation from 100% of property owners which has been reviewed by the Town and Owner who jointly concur that the Annexation Territory is needed and can be used by the Town in accordance with IC 36-4-3-13(c). The fact that the Annexation Territory is >20% contiguous with existing corporate boundaries, as well as being contiguous with other industrial development along Albert S. White Drive suggests that this annexation will result in simplification of the process of planning and delivery of municipal services by simply extending

current municipal service patterns.

As a result of this annexation, the Annexation Territory will be fully subject to the ordinances and policies of the Town of Whitestown, and the municipal services of Whitestown will be extended to the Annexation Territory and surrounding area, as approved development occurs.

Needed & Can Be Used: Planning Utilities to Serve the Patch Parcels

The Annexation Territory consists ~79 acres as described and is currently undeveloped (agricultural land use) and zoned as AG. In addition, the Annexation Area is >20% contiguous to existing corporate boundaries. The parcel has no immediate need for municipal utility services in its current use, and is currently being studied for development consistent with the adjacent development patterns to the east and south, as well as being proximate to the I-65 interstate transportation corridor (see Figure 1). As any Town-approved development takes place, the full range of municipal services will be extended, as appropriate.

This super-voluntary Annexation therefore meets the statutory parameters of 'needed and can be used' by the Town of Whitestown, Whitestown Utilities, and the landowners for purposes of planning utility service at levels of quantity/frequency necessary to support appropriate future development. It is further in the best interests of both Whitestown and the landowner that the planning for Whitestown Utility extensions, and other municipal services, be efficiently and effectively planned and designed to assure that service is adequate to serve future development, especially considering the proximity and access to the I-65 corridor.

Needed & Can Be Used: Planning, Zoning & Development Review/Approval

The Patch Annexation is undertaken with the assumption of the parcel in its current AG use. Changes to the land use as a result of development are to be reviewed and approved by the Town in accordance with municipal ordinances and state statutes applicable at the time of review. The annexation assures that development standards are fairly applied to all landowners, and that future development standards for the Patch parcel are consistent with and complimentary to the development patterns of the surrounding area.

Needed & Can Be Used: Transportation Infrastructure Planning

The Annexation Territory is located in the northwest quadrant of the intersection of Albert S. White Drive and CR450E. Portions of both roadway corridors are already included in the road inventory of the Town of Whitestown, due to previous annexation and development. Records indicate that the section of CR450E located along the eastern boundary of the Annexation Area was already partially annexed as a result of prior industrial development interests, and therefore would not be expected to have significant impact on Whitestown's road inventory. Similarly, portions of Albert S. White Drive were previously annexed by the Town and the corridor has been improved by the Town as development has taken place. As such, Whitestown's inventory of roads is not expected to generate major increases in capital and non-capital municipal service costs, because the majority of the annexation area roadway is already in the Whitestown

thoroughfare inventory.

Needed & Can Be Used: Stormwater, Flood Protection & Aquifer Protection

Agricultural land is generally considered to be close to 'natural state' in terms of runoff, flooding and stormwater management, with the exception of agricultural chemicals that are sometimes applied in certain types of agricultural land uses. Agricultural land is not projected to have an impact on the municipal stormwater utility, or flood protection.

Any proposed development is to be undertaken in full compliance with all local ordinances to protect the aquifer, as well as managing stormwater and runoff to prevent and/or minimize flooding.

Plan to Provide Municipal Services

Municipal Non-Capital & Capital Services

The Town of Whitestown recognizes the following municipal departments, agencies and offices as providing municipal services to residents of the Town:

- Town Council/Town Administration (non-capital services only)
- Clerk-Treasurer (non-capital services only)
- Fire Department (non-capital and capital services)
- Police Department (non-capital services only)
- Street Department (non-capital & capital services)
- Redevelopment Commission (non-capital services only)
- Plan Commission (non-capital services only)
- Parks Department (non-capital and capital services)
- Whitestown Utilities (non-capital and capital services)
- Street Lighting (capital services)
- Drainage Services (capital services)

This Fiscal Plan is offered for the purpose of informing the public and landowners in the Annexation Area with regard to the extension of municipal services as a result of annexation under statutory sections 4.1 (tax exemption for agricultural property) and 5.1 (100% voluntary annexation). This Fiscal Plan assumes that municipal property tax exemptions for agricultural land, as provided under IC 36-4-3-4.1 will be utilized unless/until the property is developed, thereby generating no fiscal impact to property owners as a result of annexation.

The Town will therefore provide nominal municipal services to the existing annexation parcels from existing/budgeted revenues until such time as approved development takes place. As the property develops, additional municipal revenues resulting from the development are expected to support the cost of increased municipal services.

With respect to capital expenditures, Whitestown anticipates that the planning and development review/approval process will assure appropriate cooperation/coordination between the Town, landowner, and future developer(s) to provide capital and non-capital municipal services in a manner that is compatible with both the Town's policies and the service demands of any future approved development. The future developer of the property will be responsible for costs of the

extension of any infrastructure needed to support the development of the property (e.g., sewer and water facilities, as well as road improvements to serve the development).

Providing Municipal Non-Capital Services

The Town formally commits that “...*planned services of a noncapital nature, including police protection, fire protection, street and road maintenance, and other noncapital services normally provided within the corporate boundaries, will be provided to the annexed territory within one (1) year after the effective date of annexation and that they will be provided in a manner equivalent in standard and scope to those noncapital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density.*”

The Town will provide municipal non-capital services to the Annexation Territory in a manner consistent with the development status of the Annexation Territory. Police patrols and street services are already provided along both Albert S. White Drive and CR450E at a level commensurate with current land use, and the intensity of those municipal services will be adjusted as development occurs. Due to the fact that portions of Albert S. White Drive and CR450E are already within the corporate boundaries of Whitestown, the projected demand for non-capital transportation services is minimal. However, the Town expects to incur non-capital service costs with regard to planning, zoning, development, municipal management, and annexation as a result of this action.

Providing Municipal Capital Services

The Town commits that “...*services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation in the same manner as those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density, and in a manner consistent with federal, state, and local laws, procedures, and planning criteria.*”

The Town and landowner project no municipal capital improvements necessary to serve existing agricultural land, with the exception of maintenance of Albert S. White Drive and CR450E. However, future municipal capital services will be provided in support of approved development as that approved development takes place.

Fiscal Impact Projections

Fiscal Impact Projections: Patch Super-Voluntary Annexation Area				
<i>Municipal Service</i>	<i>type</i>	<i>Service Date</i>	<i>Est. Cost: low</i>	<i>Est. Cost: high</i>
(changes to election/precinct boundaries at County level)				
Elections (precinct maps)	Non-capital	immediately	\$0	\$100
Town Administration & Clerk-Treasurer	Non-capital	2021	\$100	\$ 200
Town Council	Non-capital	2021	\$ 200	\$ 400
(Estimated costs related to annexation ordinance.)				
Building Commissioner & Plan Commission	Non-capital	2021	\$ 500	\$ 1,000
(Existing land use is Ag (sec 4.1))				
Redevelopment Commission	Non-capital	2022	\$ 0	\$ 0
(no impact projected for Redevelopment Commission.)				
Street Department	Non-capital	2022	\$ 1,000	\$ 2,000
Street Department*	capital	2023	\$ 1,000	\$ 5,000
(Sections of CR500E north/south of the Annexation are already in town.)				
Police Department	Non-capital	2021	\$ 500	\$ 700
(Police already patrol Albert S. White Drive.)				
Fire Department	Non-capital	2021	n/a	n/a
Fire Department	capital	2021	n/a	n/a
(Whitestown already serves the Area through township fire partnership.)				
Parks Department	Non-capital	2022	n/a	n/a
Parks Department	capital	2024	n/a	n/a
(Ag land not expected to generate new parks demand.)				
Sewer Utility	Capital & Non-capital	2022	\$ 0	\$ 0
Water Utility	Capital & Non-Capital	2022	\$ 0	\$ 0
(Existing Ag land not expected require sewer or water service until development takes place.) (Developer to be responsible for the cost of extending all utilities to serve the proposed development.)				
Estimated Annual Total Cost			\$ 3,300	\$ 9,400

Appendix A: Legal Description (as provided)

A PART OF THE NORTHWEST AND SOUTHWEST QUARTERS OF SECTION 23, TOWNSHIP 18 NORTH, RANGE 1 EAST OF THE SECOND PRINCIPAL MERIDIAN, WORTH TOWNSHIP, BOONE COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 23; THENCE NORTH 00 DEGREES 42 MINUTES 13 SECONDS WEST (IN STATE PLANE WEST NAD83) ALONG THE EAST LINE OF SAID SOUTHWEST QUARTER 4.28 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY OF ALBERT S. WHITE DRIVE, SAID POINT ALSO BEING THE POINT OF BEGINNING; THENCE ALONG THE NORTH RIGHT-OF-WAY OF ALBERT S. WHITE DRIVE AND THE RIGHT-OF-WAY DEDICATED TO INDOT BY INSTRUMENT NUMBER 2019011595 THE FOLLOWING NINE (9) COURSES: 1) SOUTH 88 DEGREES 22 MINUTES 24 SECONDS WEST 144.03 FEET; 2) SOUTH 88 DEGREES 29 MINUTES 56 SECONDS WEST 395.99 FEET; 3) NORTH 81 DEGREES 53 MINUTES 37 SECONDS WEST 173.99 FEET; 4) NORTH 76 DEGREES 05 MINUTES 20 SECONDS WEST 200.05 FEET; 5) NORTH 80 DEGREES 42 MINUTES 52 SECONDS WEST 79.52 FEET; 6) NORTH 84 DEGREES 52 MINUTES 07 SECONDS WEST 50.19 FEET; 7) NORTH 78 DEGREES 12 MINUTES 02 SECONDS WEST 235.00 FEET; 7) NORTH 34 DEGREES 35 MINUTES 50 SECONDS WEST 46.93 FEET TO A POINT OF NON-TANGENTIAL CURVATURE TO THE LEFT HAVING A RADIUS OF 295.00 FEET; 9) NORTHWESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 126.53 FEET AND BEING SUBTENDED BY A LONG CHORD BEARING NORTH 18 DEGREES 21 MINUTES 59 SECONDS WEST 125.57 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SAID SECTION 23; THENCE NORTH 00 DEGREES 39 MINUTES 00 SECONDS WEST ALONG SAID WEST LINE 2334.74 FEET TO A REBAR FOUND MARKING THE NORTHWEST CORNER OF SAID EAST HALF-QUARTER SECTION; THENCE NORTH 00 DEGREES 48 MINUTES 37 SECONDS WEST ALONG THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER OF SAID SECTION 23 A DISTANCE OF 5.83 FEET; THENCE NORTH 88 DEGREES 09 MINUTES 32 SECONDS EAST 1325.49 FEET TO A POINT ON THE EAST LINE OF THE EAST HALF OF SAID NORTHWEST QUARTER; THENCE SOUTH 00 DEGREES 42 MINUTES 13 SECONDS EAST ALONG SAID EAST LINE 11.96 FEET TO THE NORTHEAST CORNER OF THE SOUTHWEST QUARTER; THENCE SOUTH 00 DEGREES 42 MINUTES 13 SECONDS EAST ALONG THE EAST LINE OF SAID SOUTHWEST QUARTER 2652.55 FEET TO THE POINT OF BEGINNING, CONTAINING 79.418 ACRES, MORE OR LESS.

SUBJECT TO ALL EASEMENTS, RIGHTS-OF-WAYS, AND OTHER RESTRICTIONS OF RECORD.

TOWN OF WHITESTOWN

Patch Super-Voluntary Annexation Impact Analysis

August 27, 2021



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Town of Whitestown
Patch Super-Voluntary Annexation Impact Analysis
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August 27, 2021



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Town of Whitestown
Patch Super-Voluntary Annexation
5-Year Fiscal Summary for Agricultural Classification
August 27, 2021



	Property Taxes	Income Taxes	Other Revenue	Total Revenues	Total Minimum Costs	Total Maximum Costs	Projected Revenues over Minimum Costs	Projected Revenues over Maximum Costs
Year 1	1,825	-	7,575	9,400	3,300	9,400	6,100	-
Year 2	1,879	1,238	6,282	9,400	3,300	9,400	6,100	-
Year 3	1,936	1,275	6,189	9,400	3,300	9,400	6,100	-
Year 4	1,994	1,314	6,093	9,400	3,300	9,400	6,100	-
Year 5	2,054	1,353	5,993	9,400	3,300	9,400	6,100	-

- (1) While classified as agricultural, there is a projected \$0 increase in property taxes for the property owner. However, per the Department of Local Government Finance municipalities will be granted the automatic annexation adjustment based on assessed value. This also assumes an 11.2% circuit breaker loss.
- (2) Income taxes are based on Certified Shares and Public Safety Distribution Increase/(Decrease) projections on pages 12 and 13.
- (3) Other Revenue is distributed based on a ratio of property taxes. Existing/budgeted revenues from the Town will be used to cover the remainder of the maximum costs. Other revenue includes revenue from MVH Distribution, LRS Distribution, Cigarette Tax Distribution and Alcohol Gallonage Tax Distribution.
- (4) Costs are based on the estimates by Wabash Scientific, Inc located in the "Fiscal Impact Projections" section of the Annexation Fiscal Plan.
- (5) Assumes 3% increase in property tax revenue in Years 2 - 5.
- (6) Assumes 3% increase in income tax revenue in Years 3 - 5.

Year 1	Other Revenue:	10% times property tax levy plus \$7,393 to cover maximum costs
Year 2	Other Revenue:	10% times property tax levy plus \$6,094 to cover maximum costs
Year 3	Other Revenue:	10% times property tax levy plus \$5,995 to cover maximum costs
Year 4	Other Revenue:	10% times property tax levy plus \$5,893 to cover maximum costs
Year 5	Other Revenue:	10% times property tax levy plus \$5,788 to cover maximum costs

Town of Whitestown
Patch Whitestown, LLC
Super-Voluntary Annexation - Tax Impact Agricultural Classification



2020 PAY 2021 PROPERTY TAX IMPACT													
			Waiver	Gross Assessed Value	Deductions	Net Assessed Value	UIC Tax Rate	IC Tax Rate	UIC Gross Property Taxes	IC Gross Property Taxes	UIC Net Property Taxes	IC Net Property Taxes	Increase (Decrease) in Tax Bill
	Owner Name	Parcel #											
1	PATCH WHITESTOWN, LLC	06-07-23-000-014.002-018		156,200	-	156,200	1.7337	1.7337	2,708	2,708	2,708	2,708	-
	Total			156,200	-	156,200			2,708	2,708	2,708	2,708	-
	Note (1): "UIC" - Unincorporated												
	Note (2): "IC" - Incorporated												

Town of Whitestown
Patch Whitestown, LLC
Super-Voluntary Annexation - Circuit Breaker Agricultural Classification



Parcel #	Waiver	Residential Land	Residential Improv	Non-Res Land	Non-Res Improv	Gross AV	Total Deductions	Net AV	UIC Tax Rate	IC Tax Rate	Total Max Tax Cap	UIC Tax Bill	IC Tax Bill	Additional UIC Taxes due to Referendum	Additional IC Taxes due to Referendum	CB Credit UIC	CB Credit IC	Increase in CB Post Annex	Post CB/REF UIC Tax Bill	Post CB/REF IC Tax Bill	Increase in Tax Bill	
1 06-07-23-000-014-002-015		\$ 35,000	\$ 4,000	\$ 106,400	\$ 10,800	\$ 156,200	\$ -	\$ 156,200	1.7337	1.7337	\$ 3,298	\$ 2,708	\$ 2,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,708	\$ 2,708	\$ -
	Total:	\$ 35,000	\$ 4,000	\$ 106,400	\$ 10,800	\$ 156,200	\$ -	\$ 156,200			\$ 3,298	\$ 2,708	\$ 2,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,708	\$ 2,708	\$ -
Note (1) "UB" - Unincorporated																						
Note (2) "IC" - Incorporated																						

PATCH SUPER-VOLUNTARY ANNEXATION AGRICULTURAL CLASSIFICATION
TAX BILL ANALYSIS FOR PARCELS WITH VARIOUS CIRCUIT BREAKER CAPS



#1 SMITH MARGARET F : PARCEL 06-07-23-000-014.002-018

UIC TAX BILL					
TAX CAP %:	1.0%	2.0%	3.0%	Total	
HOMESITE LAND	\$ -	\$ 35,000	\$ -	\$	35,000
HOMESITE IMPROVEMENTS	\$ -	\$ 4,000	\$ -	\$	4,000
EXCESS ACREAGE	\$ -	\$ 99,800	\$ 6,600	\$	106,400
NON-HOMESITE IMPROVEMENTS	\$ -	\$ -	\$ 10,800	\$	10,800
GROSS ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522		
DEDUCTIONS:					
	HOMESTEAD \$	-			
	MORTGAGE \$	-			
	SUPPLEMENTAL \$	-			
	OTHER \$	-			
NET ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX RATE:	\$ 1.7337	\$ 1.7337	\$ 1.7337		
GROSS TAX AMOUNT:	\$ -	\$ 2,406	\$ 302	\$	2,708
PROPERTY TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522	\$	3,298
VOTER-APPROVED MAX ADJ TO CAP*	\$ -	\$ 292	\$ 37	\$	329
UIC NET PROPERTY TAXES AFTER CAP:	\$ -	\$ 2,406	\$ 302	\$	2,708
				TAX BILL AMOUNT: \$	2,708
				\$	(0)

IC TAX BILL					
TAX CAP %:	1.0%	2.0%	3.0%	Total	
HOMESITE LAND	\$ -	\$ 35,000	\$ -	\$	35,000
HOMESITE IMPROVEMENTS	\$ -	\$ 4,000	\$ -	\$	4,000
EXCESS ACREAGE	\$ -	\$ 99,800	\$ 6,600	\$	106,400
NON-HOMESITE IMPROVEMENTS	\$ -	\$ -	\$ 10,800	\$	10,800
GROSS ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522		
DEDUCTIONS:					
	HOMESTEAD \$	-			
	MORTGAGE \$	-			
	SUPPLEMENTAL \$	-			
	OTHER \$	-			
NET ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX RATE:	\$ 1.7337	\$ 1.7337	\$ 1.7337		
GROSS TAX AMOUNT:	\$ -	\$ 2,406	\$ 302	\$	2,708
PROPERTY TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522	\$	3,298
VOTER-APPROVED MAX ADJ TO CAP*	\$ -	\$ 292	\$ 37	\$	329
IC NET PROPERTY TAXES AFTER CAP:	\$ -	\$ 2,406	\$ 302	\$	2,708
				INCREASE IN TAX BILL: \$	-
				TAX BILL % INCREASE:	0%

*Note: Charges not subject to the property tax caps include property tax levies approved by voters through a referendum.

	Property Taxes	Income Taxes	Other Revenue	Total Revenues	Total Minimum Costs	Total Maximum Costs	Projected Revenues over Minimum Costs	Projected Revenues over Maximum Costs
Year 1	1,825	-	7,575	9,400	3,300	9,400	6,100	-
Year 2	1,879	1,238	6,282	9,400	3,300	9,400	6,100	-
Year 3	1,936	1,275	6,189	9,400	3,300	9,400	6,100	-
Year 4	1,994	1,314	6,093	9,400	3,300	9,400	6,100	-
Year 5	2,054	1,353	5,993	9,400	3,300	9,400	6,100	-

- (1) Projected property tax revenue is subject to approval by the DLGF, and is based on current and future projected net assessed valuations of the annexation area. It assumes a \$2,055 automatic annexation adjustment to the maximum levy. It also assumes a circuit breaker percentage loss of 11.2%.
- (2) Income taxes are based on Certified Shares and Public Safety Distribution Increase/(Decrease) projections on pages 12 and 13.
- (3) Other Revenue is distributed based on a ratio of property taxes. Existing/budgeted revenues from the Town will be used to cover the remainder of the maximum costs. Other revenue includes revenue from MVH Distribution, LRS Distribution, Cigarette Tax Distribution and Alcohol Gallonage Tax Distribution.
- (4) Costs are based on the estimates by Wabash Scientific, Inc located in the "Fiscal Impact Projections" section of the Annexation Fiscal Plan.
- (5) Assumes 3% increase in property tax revenue in Years 2 - 5.
- (6) Assumes 3% increase in income tax revenue in Years 3 - 5.

Year 1	Other Revenue:	10% times property tax levy plus \$7,393 to cover maximum costs
Year 2	Other Revenue:	10% times property tax levy plus \$6,094 to cover maximum costs
Year 3	Other Revenue:	10% times property tax levy plus \$5,995 to cover maximum costs
Year 4	Other Revenue:	10% times property tax levy plus \$5,893 to cover maximum costs
Year 5	Other Revenue:	10% times property tax levy plus \$5,788 to cover maximum costs

Town of Whitestown
Patch Whitestown, LLC
Super-Voluntary Annexation - Tax Impact Non Agricultural Classification



2020 PAY 2021 PROPERTY TAX IMPACT												
Owner Name	Parcel #	Waiver	Gross Assessed Value	Deductions	Net Assessed Value	UIC Tax Rate	IC Tax Rate	UIC Gross Property Taxes	IC Gross Property Taxes	UIC Net Property Taxes	IC Net Property Taxes	Increase (Decrease) in Tax Bill
1 PATCH WHITESTOWN, LLC	06-07-23-000-014.002-018		156,200	-	156,200	1.7337	2.5473	2,708	3,979	2,708	3,615	907
Total:			156,200	-	156,200			2,708	3,979	2,708	3,615	907
Note (1): "UIC" - Unincorporated												
Note (2): "IC" - Incorporated												

Town of Whitestown
Patch Whitestown, LLC
Super-Voluntary Annexation - Circuit Breaker Non Agricultural Classification



Parcel #	Waiver	Residential Land	Residential Improv	Non-Res Land	Non-Res Improv	Gross AV	Total Deductions	Net AV	UC Tax Rate	IC Tax Rate	Total Max Tax Cap	UC Tax Bill	IC Tax Bill	Additional UC Taxes due to Referendum	Additional IC Taxes due to Referendum	CB Credit UC	CB Credit IC	Increase in CB Post Annex	Post CB/REF UC Tax Bill	Post CB/REF IC Tax Bill	Increase in Tax Bill
1 06-07-23-000-014-002-018		\$ 35,000	\$ 4,000	\$ 106,400	\$ 10,800	\$ 156,200	\$ -	\$ 156,200	1.7337	2.5473	\$ 3,298	\$ 2,708	\$ 3,679	\$ -	\$ 396	\$ -	\$ 364	\$ 364	\$ 2,708	\$ 3,615	\$ 907
	Total:	\$ 35,000	\$ 4,000	\$ 106,400	\$ 10,800	\$ 156,200	\$ -	\$ 156,200			\$ 3,298	\$ 2,708	\$ 3,679	\$ -	\$ 396	\$ -	\$ 364	\$ 364	\$ 2,708	\$ 3,615	\$ 907
	Note (1) "UC" - Unincorporated																				
	Note (2) "IC" - Incorporated																				

PATCH SUPER-VOLUNTARY ANNEXATION NON AGRICULTURAL CLASSIFICATION
TAX BILL ANALYSIS FOR PARCELS WITH VARIOUS CIRCUIT BREAKER CAPS



#1 SMITH MARGARET F : PARCEL 06-07-23-000-014.002-018

UIC TAX BILL					
TAX CAP %:	1.0%	2.0%	3.0%	Total	
HOMESITE LAND	\$ -	\$ 35,000	\$ -	\$	35,000
HOMESITE IMPROVEMENTS	\$ -	\$ 4,000	\$ -	\$	4,000
EXCESS ACREAGE	\$ -	\$ 99,800	\$ 6,600	\$	106,400
NON-HOMESITE IMPROVEMENTS	\$ -	\$ -	\$ 10,800	\$	10,800
GROSS ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522		
DEDUCTIONS:					
HOMESTEAD	\$ -				
MORTGAGE	\$ -				
SUPPLEMENTAL	\$ -				
OTHER	\$ -				
NET ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX RATE:	\$ 1.7337	\$ 1.7337	\$ 1.7337		
GROSS TAX AMOUNT:	\$ -	\$ 2,406	\$ 302	\$	2,708
PROPERTY TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522	\$	3,298
VOTER-APPROVED MAX ADJ TO CAP*	\$ -	\$ 396	\$ 50	\$	445
UIC NET PROPERTY TAXES AFTER CAP:	\$ -	\$ 2,406	\$ 302	\$	2,708
				TAX BILL AMOUNT:	2,708
				\$	(0)

IC TAX BILL					
TAX CAP %:	1.0%	2.0%	3.0%	Total	
HOMESITE LAND	\$ -	\$ 35,000	\$ -	\$	35,000
HOMESITE IMPROVEMENTS	\$ -	\$ 4,000	\$ -	\$	4,000
EXCESS ACREAGE	\$ -	\$ 99,800	\$ 6,600	\$	106,400
NON-HOMESITE IMPROVEMENTS	\$ -	\$ -	\$ 10,800	\$	10,800
GROSS ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522		
DEDUCTIONS:					
HOMESTEAD	\$ -				
MORTGAGE	\$ -				
SUPPLEMENTAL	\$ -				
OTHER	\$ -				
NET ASSESSED VALUE:	\$ -	\$ 138,800	\$ 17,400	\$	156,200
TAX RATE:	\$ 2.5473	\$ 2.5473	\$ 2.5473		
GROSS TAX AMOUNT:	\$ -	\$ 3,536	\$ 443	\$	3,979
PROPERTY TAX CAP AMOUNT:	\$ -	\$ 2,776	\$ 522	\$	3,298
VOTER-APPROVED MAX ADJ TO CAP*	\$ -	\$ 396	\$ 50	\$	445
IC NET PROPERTY TAXES AFTER CAP:	\$ -	\$ 3,172	\$ 443	\$	3,615
				INCREASE IN TAX BILL:	907
				TAX BILL % INCREASE:	33%

*Note: Charges not subject to the property tax caps include property tax levies approved by voters through a referendum.

Town of Whitestown
Patch Super-Voluntary Annexation
Net Assessed Valuation
August 27, 2021



Pay 2021 Net Assessed Valuation (1)	\$ 809,899,345
Total Annexation Net AV (2)	\$ 156,200
Annexation Area Net AV to Pay 2021 City Net AV	0.0193%

Note(1): Based on 2021 Whitestown AV from Budget Order

Note(2): Based on 2020 Pay 2021 AV

Town of Whitestown
Patch Super-Voluntary Annexation
Maximum Levy Worksheet
August 27, 2021



		2017	2018	2019	2020	2021	Pro Forma Annexation
Prior Year Levy		\$ 4,371,465	\$ 5,114,440	\$ 6,070,007	\$ 7,371,080	\$ 8,818,896	\$ 10,653,415
Plus:							
	Under Max	\$ 250	\$ 153	\$ 385	\$ 23	\$ 629	\$ 571
	Prior year PTRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Prior Year levy excess	\$ 424	\$ -	\$ -	\$ -	\$ -	\$ -
	1/2 of Prior Year Unused Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minus:							
	Prior year FIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Prior year Temporary Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Prior year Misc Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equals:	Sub-total	\$ 4,372,139	\$ 5,114,593	\$ 6,070,392	\$ 7,371,103	\$ 8,819,525	\$ 10,653,986
Times:	6 year non farm income factor	1.098	1.100	1.094	1.095	1.102	1.043
Equals:	Sub-total	\$ 4,800,609	\$ 5,626,052	\$ 6,641,009	\$ 8,071,358	\$ 9,719,116	\$ 11,112,108
Plus:							
	Ensuing Year FIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ensuing Year Misc Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ensuing year Temporary Appeals	\$ 313,504	\$ 390,329	\$ 724,117	\$ 748,167	\$ 934,870	\$ 1,480,796
	Automatic 15% Annexation Adjustment	\$ 480	\$ 54,011	\$ 5,977	\$ -	\$ -	\$ 2,055
Less:							
	Ensuing Year PTRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ensuing Year Levy Excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equals:	Ensuing Year Maximum Property Tax Levy	\$ 5,114,593	\$ 6,070,392	\$ 7,371,103	\$ 8,819,525	\$ 10,653,986	\$ 12,594,958
Less:	Under Max Levy by	\$ 153	\$ 385	\$ 23	\$ 629	\$ 571	\$ -
Equals:	1782 Notice	\$ 5,114,440	\$ 6,070,007	\$ 7,371,080	\$ 8,818,896	\$ 10,653,415	\$ 12,594,958

Worth Township - Projected Fire Net Assessed Value Impact					
<u>Pre-Annexation</u>		<u>Post-Annexation</u>		<u>Increase/(Decrease) in NAV</u>	
2021 Net Assessed Value	\$ 320,671,730	Net Assessed Value	\$ 320,671,730	Net Assessed Value	\$ -
2021 Fire Net Assessed Value	\$ 52,543,498	Fire Net Assessed Value	\$ 52,387,298	Fire Net Assessed Value	\$ (156,200)

Worth Township - Projected Fire Property Tax Levy Impact					
<u>Pre-Annexation</u>		<u>Post-Annexation</u>		<u>Increase/(Decrease) in Property Tax Levy</u>	
2021 Fire Net Assessed Value	\$ 52,543,498	Fire Net Assessed Value	\$ 52,387,298		
2021 Certified Tax Rate	\$ 0.5271	Certified Tax Rate	\$ 0.5271		
2021 Certified Levy	\$ 276,957	Certified Levy	\$ 276,133	Certified Levy	\$ (823)

Note (1): Based on 2020 Pay 2021 assessed value and tax rates.

Note (2): This effect is on a per year basis. Projected effect to be similar for 4 years.

Town of Whitestown
Patch Super-Voluntary Annexation
Projected LIT Certified Shares Impact
August 27, 2021

2021 Certified Shares Distribution: \$ 36,157,326

Unit	Unit Name	Pre-Annexation		Post-Annexation		Increase/(Decrease)
		Attributed Allocation	Certified Shares	Attributed Allocation	Certified Shares	Certified Shares
0000	BOONE COUNTY	23,674,857	\$ 10,717,695	23,674,857	\$ 10,717,530	\$ (165)
0001	CENTER TOWNSHIP	1,167,554	\$ 528,556	1,167,554	\$ 528,548	\$ (8)
0002	CLINTON TOWNSHIP	28,738	\$ 13,010	28,738	\$ 13,010	\$ (0)
0004	HARRISON TOWNSHIP	24,053	\$ 10,889	24,053	\$ 10,889	\$ (0)
0005	JACKSON TOWNSHIP	89,745	\$ 40,628	89,745	\$ 40,627	\$ (1)
0006	JEFFERSON TOWNSHIP	41,570	\$ 18,819	41,570	\$ 18,819	\$ (0)
0007	MARION TOWNSHIP	39,792	\$ 18,014	39,792	\$ 18,014	\$ (0)
0009	SUGAR CREEK TOWNSHIP	145,857	\$ 66,030	145,857	\$ 66,029	\$ (1)
0011	WASHINGTON TOWNSHIP	32,003	\$ 14,488	32,003	\$ 14,488	\$ (0)
0012	WORTH TOWNSHIP	540,411	\$ 244,646	539,588	\$ 244,270	\$ (376)
0402	LEBANON CIVIL CITY	12,272,655	\$ 5,555,876	12,272,655	\$ 5,555,790	\$ (86)
0536	ADVANCE CIVIL TOWN	226,952	\$ 102,742	226,952	\$ 102,740	\$ (2)
0537	JAMESTOWN CIVIL TOWN	251,650	\$ 113,923	251,650	\$ 113,921	\$ (2)
0538	THORNTON CIVIL TOWN	411,742	\$ 186,397	411,742	\$ 186,394	\$ (3)
0539	ULEN CIVIL TOWN	98,440	\$ 44,564	98,440	\$ 44,563	\$ (1)
0540	WHITESTOWN CIVIL TOWN	14,598,494	\$ 6,608,792	14,600,549	\$ 6,609,620	\$ 828
0541	ZIONSVILLE CIVIL TOWN	20,698,455	\$ 9,370,267	20,698,455	\$ 9,370,123	\$ (144)
0615	WESTERN BOONE COUNTY SCHOOL CORPORATION	-	\$ -	-	\$ -	\$ -
0630	ZIONSVILLE COMMUNITY SCHOOL CORPORATION	-	\$ -	-	\$ -	\$ -
0665	LEBANON COMMUNITY SCHOOL CORPORATION	-	\$ -	-	\$ -	\$ -
3055	SHERIDAN COMMUNITY SCHOOLS	-	\$ -	-	\$ -	\$ -
0015	LEBANON PUBLIC LIBRARY	2,109,188	\$ 954,837	2,109,188	\$ 954,822	\$ (15)
0016	THORNTON PUBLIC LIBRARY	646,529	\$ 292,686	646,529	\$ 292,681	\$ (5)
0296	HUSSEY - MAYFIELD MEMORIAL LIBRARY	2,771,055	\$ 1,254,467	2,771,055	\$ 1,254,448	\$ (19)
1040	BOONE COUNTY SOLID WASTE MANAGEMENT DIST	-	\$ -	-	\$ -	\$ -
Total:		79,869,741	\$ 36,157,326	79,870,972	\$ 36,157,326	

Note (1): Based on 2021 Certified Local Income Tax Report

Note (2): This effect is on a per year basis. Projected effect to be similar for 4 years.

Note (3): There is a 1 year delay on income tax effect.

Town of Whitestown

Patch Super-Voluntary Annexation
Projected LIT Public Safety Impact
August 27, 2021



2021 Public Safety Distribution Amount: \$ 18,078,663

Unit	Unit Name	Pre-Annexation		Post-Annexation		Increase/(Decrease)
		Allocation Amount	Public Safety Distribution	Allocation Amount	Public Safety Distribution	Public Safety Distribution
0000	BOONE COUNTY	23,674,857	\$ 5,925,383	23,674,857	\$ 5,925,216	\$ (167)
0402	LEBANON CIVIL CITY	12,272,655	\$ 3,071,621	12,272,655	\$ 3,071,534	\$ (87)
0536	ADVANCE CIVIL TOWN	226,952	\$ 56,802	226,952	\$ 56,800	\$ (2)
0537	JAMESTOWN CIVIL TOWN	251,650	\$ 62,984	251,650	\$ 62,982	\$ (2)
0538	THORNTOWN CIVIL TOWN	411,742	\$ 103,052	411,742	\$ 103,049	\$ (3)
0539	ULEN CIVIL TOWN	98,440	\$ 24,638	98,440	\$ 24,637	\$ (1)
0540	WHITESTOWN CIVIL TOWN	14,598,494	\$ 3,653,737	14,600,549	\$ 3,654,147	\$ 410
0541	ZIONSVILLE CIVIL TOWN	20,698,455	\$ 5,180,446	20,698,455	\$ 5,180,298	\$ (148)
Total:		72,233,244	\$ 18,078,663	72,235,299	\$ 18,078,663	

Note (1): Allocation amount is based Attributed Allocation from Certified Shares.

Note (2): Based on 2021 Certified Local Income Tax Report.

Note (3): This effect is on a per year basis. Projected effect to be similar for 4 years.

Note (4): There is a 1 year delay on income tax effect.

MVH Distribution Impact															
Unit	Pre-Annexation							Post-Annexation							Impact Inc./Dec.)
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	
Lebanon Civil City	15,792	\$ 621,405	\$ 621,405	\$ 621,405	\$ 621,405	\$ 621,405	\$ 3,107,025	15,792	\$ 621,405	\$ 621,405	\$ 621,405	\$ 621,405	\$ 621,405	\$ 3,107,025	\$ -
Advance Civil Town	477	\$ 18,770	\$ 18,770	\$ 18,770	\$ 18,770	\$ 18,770	\$ 93,850	477	\$ 18,770	\$ 18,770	\$ 18,770	\$ 18,770	\$ 18,770	\$ 93,850	\$ -
Jamestown Civil Town	958	\$ 37,697	\$ 37,697	\$ 37,697	\$ 37,697	\$ 37,697	\$ 188,485	958	\$ 37,697	\$ 37,697	\$ 37,697	\$ 37,697	\$ 37,697	\$ 188,485	\$ -
Thorntown Civil Town	1,520	\$ 59,811	\$ 59,811	\$ 59,811	\$ 59,811	\$ 59,811	\$ 299,055	1,520	\$ 59,811	\$ 59,811	\$ 59,811	\$ 59,811	\$ 59,811	\$ 299,055	\$ -
Ulen Civil Town	117	\$ 4,604	\$ 4,604	\$ 4,604	\$ 4,604	\$ 4,604	\$ 23,020	117	\$ 4,604	\$ 4,604	\$ 4,604	\$ 4,604	\$ 4,604	\$ 23,020	\$ -
Whitestown Civil Town	7,814	\$ 307,476	\$ 307,476	\$ 307,476	\$ 307,476	\$ 307,476	\$ 1,537,380	7,814	\$ 307,476	\$ 307,476	\$ 307,476	\$ 307,476	\$ 307,476	\$ 1,537,380	\$ -
Zionsville Civil Town	23,533	\$ 926,008	\$ 926,008	\$ 926,008	\$ 926,008	\$ 926,008	\$ 4,630,040	23,533	\$ 926,008	\$ 926,008	\$ 926,008	\$ 926,008	\$ 926,008	\$ 4,630,040	\$ -
Total:	50,211	\$ 1,975,771	\$ 1,975,771	\$ 1,975,771	\$ 1,975,771	\$ 1,975,771	\$ 9,878,855	50,211	\$ 1,975,771	\$ 1,975,771	\$ 1,975,771	\$ 1,975,771	\$ 1,975,771	\$ 9,878,855	\$ -

Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.
(2) Per Indiana Code 8-14-1-3, MVH distributions are made monthly to cities and towns and the amount is allocated on the basis of population.
(3) Assumes same population and total distribution for 5 years.
(4) Pre-Annexation MVH Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.
(5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

LRS Population Distribution Impact															
Unit	Pre-Annexation							Post-Annexation							Impact Inc./Dec.
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	
Boone County	11,401	\$ 167,342	167,342	167,342	167,342	167,342	\$ 836,711	11,401	\$ 167,342	167,342	167,342	167,342	167,342	\$ 836,711	\$ -
Lebanon Civil City	15,792	\$ 231,793	231,793	231,793	231,793	231,793	\$ 1,158,963	15,792	\$ 231,793	231,793	231,793	231,793	231,793	\$ 1,158,963	\$ -
Advance Civil Town	477	\$ 7,001	7,001	7,001	7,001	7,001	\$ 35,007	477	\$ 7,001	7,001	7,001	7,001	7,001	\$ 35,007	\$ -
Jamestown Civil Town	958	\$ 14,061	14,061	14,061	14,061	14,061	\$ 70,307	958	\$ 14,061	14,061	14,061	14,061	14,061	\$ 70,307	\$ -
Thorntown Civil Town	1,520	\$ 22,310	22,310	22,310	22,310	22,310	\$ 111,552	1,520	\$ 22,310	22,310	22,310	22,310	22,310	\$ 111,552	\$ -
Ulen Civil Town	117	\$ 1,717	1,717	1,717	1,717	1,717	\$ 8,587	117	\$ 1,717	1,717	1,717	1,717	1,717	\$ 8,587	\$ -
Whitestown Civil Town	7,814	\$ 114,693	114,693	114,693	114,693	114,693	\$ 573,463	7,814	\$ 114,693	114,693	114,693	114,693	114,693	\$ 573,463	\$ -
Zionsville Civil Town	23,533	\$ 345,414	345,414	345,414	345,414	345,414	\$ 1,727,069	23,533	\$ 345,414	345,414	345,414	345,414	345,414	\$ 1,727,069	\$ -
Total:	61,612	\$ 904,331	\$ 904,331	\$ 904,331	\$ 904,331	\$ 904,331	\$ 4,521,657	61,612	\$ 904,331	\$ 904,331	\$ 904,331	\$ 904,331	\$ 904,331	\$ 4,521,657	\$ -

Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.
(2) Per Indiana Code 8-14-2-4, a county with a population of 50,000 or more allocates 60% of the LRS distribution on the basis of the population of the unit compared to the total county population.
(3) Assumes same population and total distribution for 5 years.
(4) Pre-Annexation LRS Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.
(5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

LRS Road Mileage Distribution Impact															
Unit	Pre-Annexation							Post-Annexation							Impact
	Mileage	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Mileage	Year 1	Year 2	Year 3	Year 4	Year 5	Total	
Boone County	741	\$ 439,608	439,608	439,608	439,608	439,608	2,198,039	741	\$ 439,489	439,489	439,489	439,489	439,489	2,197,446	\$ (593)
Lebanon Civil City	93	\$ 51,958	51,958	51,958	51,958	51,958	259,792	93	\$ 51,958	51,958	51,958	51,958	51,958	259,792	\$ -
Advance Civil Town	2	\$ 1,267	1,267	1,267	1,267	1,267	6,333	2	\$ 1,267	1,267	1,267	1,267	1,267	6,333	\$ -
Jamestown Civil Town	4	\$ 2,577	2,577	2,577	2,577	2,577	12,883	4	\$ 2,577	2,577	2,577	2,577	2,577	12,883	\$ -
Thorntown Civil Town	9	\$ 5,287	5,287	5,287	5,287	5,287	26,433	9	\$ 5,287	5,287	5,287	5,287	5,287	26,433	\$ -
Ulen Civil Town	1	\$ 657	657	657	657	657	3,283	1	\$ 657	657	657	657	657	3,283	\$ -
Whitestown Civil Town	69	\$ 38,632	38,632	38,632	38,632	38,632	193,162	69	\$ 38,751	38,751	38,751	38,751	38,751	193,755	\$ 593
Zionsville Civil Town	112	\$ 62,902	62,902	62,902	62,902	62,902	314,511	112	\$ 62,902	62,902	62,902	62,902	62,902	314,511	\$ -
Total:	1,032	\$ 602,888	\$ 602,888	\$ 602,888	\$ 602,888	\$ 602,888	\$ 3,014,438	1,032	\$ 602,888	\$ 602,888	\$ 602,888	\$ 602,888	\$ 602,888	\$ 3,014,438	\$ 0

Notes: (1) Road mileage based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.
(2) Per Indiana Code 8-14-2-4, a county with a population of 50,000 or more allocates 40% of the LRS distribution on the basis of road and street miles of the unit compared to the county total road mileage.
(3) Assumes same road mileage and total distribution for 5 years.
(4) Pre-Annexation LRS Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.

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Town of Whitestown

 Cigarette Tax - Alcoholic Beverage Gallonage Tax Distribution Impact
 August 27, 2021


Cigarette Tax Distribution Impact														
Unit	Pre-Annexation							Post-Annexation						
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Lebanon Civil City	15,792	\$ 42,603	\$ 42,603	\$ 42,603	\$ 42,603	\$ 42,603	\$ 213,015	15,792	\$ 42,603	\$ 42,603	\$ 42,603	\$ 42,603	\$ 42,603	\$ 213,015
Advance Civil Town	477	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,287	\$ 6,435	477	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,287	\$ 6,435
Jamestown Civil Town	958	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 12,925	958	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 12,925
Thorntown Civil Town	1,520	\$ 4,101	\$ 4,101	\$ 4,101	\$ 4,101	\$ 4,101	\$ 20,505	1,520	\$ 4,101	\$ 4,101	\$ 4,101	\$ 4,101	\$ 4,101	\$ 20,505
Ulen Civil Town	117	\$ 316	\$ 316	\$ 316	\$ 316	\$ 316	\$ 1,580	117	\$ 316	\$ 316	\$ 316	\$ 316	\$ 316	\$ 1,580
Whitestown Civil Town	7,814	\$ 21,080	\$ 21,080	\$ 21,080	\$ 21,080	\$ 21,080	\$ 105,400	7,814	\$ 21,080	\$ 21,080	\$ 21,080	\$ 21,080	\$ 21,080	\$ 105,400
Zionsville Civil Town	23,533	\$ 63,486	\$ 63,486	\$ 63,486	\$ 63,486	\$ 63,486	\$ 317,430	23,533	\$ 63,486	\$ 63,486	\$ 63,486	\$ 63,486	\$ 63,486	\$ 317,430
Total:	50,211	\$ 135,458	\$ 135,458	\$ 135,458	\$ 135,458	\$ 135,458	\$ 677,290	50,211	\$ 135,458	\$ 135,458	\$ 135,458	\$ 135,458	\$ 135,458	\$ 677,290

- Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.
 (2) Per Indiana Code 6-7-1-29.1, Cigarette Tax is allocated to cities and towns on the basis of population.
 (3) Assumes same population and total distribution for 5 years.
 (4) Pre-Annexation Cigarette Tax Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.
 (5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

Alcoholic Beverage Gallonage Tax Distribution Impact														
Unit	Pre-Annexation							Post-Annexation						
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Lebanon Civil City	15,792	\$ 37,351	\$ 37,351	\$ 37,351	\$ 37,351	\$ 37,351	\$ 186,755	15,792	\$ 37,351	\$ 37,351	\$ 37,351	\$ 37,351	\$ 37,351	\$ 186,755
Advance Civil Town	477	\$ 1,128	\$ 1,128	\$ 1,128	\$ 1,128	\$ 1,128	\$ 5,640	477	\$ 1,128	\$ 1,128	\$ 1,128	\$ 1,128	\$ 1,128	\$ 5,640
Jamestown Civil Town	958	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 11,330	958	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 11,330
Thorntown Civil Town	1,520	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,595	\$ 17,975	1,520	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,595	\$ 17,975
Ulen Civil Town	117	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 1,385	117	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 1,385
Whitestown Civil Town	7,814	\$ 18,481	\$ 18,481	\$ 18,481	\$ 18,481	\$ 18,481	\$ 92,405	7,814	\$ 18,481	\$ 18,481	\$ 18,481	\$ 18,481	\$ 18,481	\$ 92,405
Zionsville Civil Town	23,533	\$ 55,659	\$ 55,659	\$ 55,659	\$ 55,659	\$ 55,659	\$ 278,295	23,533	\$ 55,659	\$ 55,659	\$ 55,659	\$ 55,659	\$ 55,659	\$ 278,295
Total:	50,211	\$ 118,757	\$ 118,757	\$ 118,757	\$ 118,757	\$ 118,757	\$ 593,785	50,211	\$ 118,757	\$ 118,757	\$ 118,757	\$ 118,757	\$ 118,757	\$ 593,785

- Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.
 (2) Per Indiana Code 7-1.4-7, Alcoholic Beverage Gallonage Tax is allocated to cities and towns on the basis of population.
 (3) Assumes same population and total distribution for 5 years.
 (4) Pre-Annexation Alcoholic Beverage Gallonage Tax Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.
 (5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

Town of Whitestown
Patch Super-Voluntary Annexation
Overlapping Circuit Breaker Impact
August 27, 2021



	WHITESTOWN CIVIL TOWN	BOONE COUNTY	WORTH TOWNSHIP	LEBANON COMM SCHOOL	BOONE COUNTY SOLID WASTE
Unit Rate	1.3407	0.2276	0.0056	0.9734	0.0000
Divided by: New Taxing District Rate	2.5473	2.5473	2.5473	2.5473	2.5473
Equals: % of Taxing District Rate	52.63%	8.93%	0.22%	38.21%	0.00%
Times: Total Circuit Breaker Increase	\$ 363.93	\$ 363.93	\$ 363.93	\$ 363.93	\$ 363.93
Equals: Increased Share of Circuit Breaker	\$ 191.55	\$ 32.52	\$ 0.80	\$ 139.07	\$ -

Note: The increased share of circuit breaker results in property tax revenue loss.

Town of Whitestown

Patch Super-Voluntary Annexation

Pre Annexation versus Post Annexation Tax Rate

August 27, 2021



Pre Annexation Tax Rate (018)	
	2021 Rate
Boone County	0.2276
Worth Township	0.5327
Lebanon Community School	0.9734
Boone County Solid Waste	-

Total: 1.7337

Post Annexation Tax Rate (019)	
	2021 Rate
Boone County	0.2276
Worth Township (2)	0.0056
Lebanon Community School	0.9734
Boone County Solid Waste	-
Whitestown Civil Town (3)	1.3407

Total: 2.5473

Note (1): Based on 2021 Abstract Detail By District Report

Note (2): Worth Township Post Annexation tax rate does not include fire rates.

Note (3): Post Annexation Tax Rate - Whitestown Civil Town: Excludes Debt Service rate \$0.0669, Bond #2 rate \$0.0496, Lease Rental Payment rate \$0.0164 and Park Bond rate \$0.0441.